

Kenneth S. Fitzpatrick & Margaret Fitzpatrick J/T WROS
148 Kings Gate Drive
Lititz, Pennsylvania 17543

June 30, 2010

Via fax (212.589.4201) and regular mail

Irving H. Picard, Trustee
c/o Baker & Hostetler, LLP
45 Rockefeller Plaza
New York, New York 10011

Via ECF and regular mail

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, New York 10004

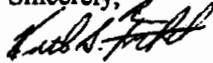
Re: Bankruptcy Case No. 08-1789 (BRL)
Claim Number 000943 (BLMIS Account #1F0120)

Dear Mr. Picard:

We are in receipt of the "NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM" dated June 4, 2010 with respect to the above-referenced account in which you denied the claim of the Kenneth S. Fitzpatrick & Margaret Fitzpatrick J/T WROS for our claimed credit balance of \$38,278.00 for the Bernard L. Madoff Investment Securities LLC ("BLMIS") account. We hereby object to your determination and request a hearing before Bankruptcy Judge Burton R. Lifland.

We submit the Trustee improperly refused to give full credit for the \$178,987.23 transferred from the predecessor account (#1F002710) by only crediting us with a transfer from the predecessor account of \$12,523.57 (see Trustee's Letter and Table attached hereto). We respectfully request that the Trustee provide a full accounting to demonstrate the factual basis for his denial, as soon as practicable, but in all events, at least seven (7) days prior to the hearing before the Judge.

Sincerely,



Kenneth S. Fitzpatrick

Enclosure